

HOUSE No. 2598

By Mr. Smola of Palmer, petition of Todd M. Smola relative to a use tax trade-in for certain persons purchasing motor vehicles from out of state vendors. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO REGISTRATION OF VENDORS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 7 of chapter 64H of the General Laws, as appearing in
- 2 the 2002 Official Edition, is hereby amended by adding the
- 3 following section:—
- 4 Section 7A. Notwithstanding the provisions of section 7, out of
- 5 state companies who sell motor vehicles or trailers to Massachu-
- 6 setts residents shall be allowed to apply for a vendor license so
- 7 that said residents may receive a use tax trade-in differential credit
- 8 rebate.